

**NOTICE OF INTENT TO ADOPT A PROPOSED AMENDMENT TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES,
RULE 20-7-.01, "Registration."
AND NOTICE OF PUBLIC HEARING**

TO ALL INTERESTED PARTIES:

Notice is hereby given that pursuant to the authority set forth below, the Georgia State Board of Accountancy (hereinafter "Board") proposes an amendment to the Georgia State Board of Accountancy Rules, Rule 20-7-.01, "Registration," (herein after "proposed rule amendment"). The Board voted to post this notice of adoption at a meeting on February 25th, 2008. The proposed rule amendment details the requirements for registration for accounting firms. This notice, together with an exact copy of the proposed rule amendment and a synopsis of the proposed rule amendment, is being mailed to all persons who have requested, in writing, that they be placed on a mailing list. A copy of this notice, an exact copy of the proposed rule amendment, and a synopsis of the proposed rule amendment may be reviewed during normal business hours of 8:00 A.M. to 5:00 P.M., Monday through Friday, except official State holidays, at the Office of the Secretary of State, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia 31217. Copies may also be requested by contacting the Board office at (478) 207-2440.

A public hearing will be held at 10:00 a.m. May 11th, 2009 at the Secretary of State's Professional Licensing Boards Division, 237 Coliseum Drive in Macon, Georgia 31217 to provide the public an opportunity to comment upon and provide input into the proposed rule amendment.

At the public hearing anyone may present data, make a statement, comment or offer a viewpoint or argument whether orally or in writing. Lengthy statements or statements of a considerable technical or economic nature, as well as previously recorded messages, must be submitted for official record. Oral statements should be presented in writing. Written comments are welcome. Such written comments must be legible and signed, should contain contact information from the maker (address, telephone number and/or facsimile number, etc.) and be actually received in the office prior to the close of business (5:00 P.M.) on May 5th, 2009. Written comments should be addressed to Randall D. Vaughn, Division Director, Secretary of State, Professional Licensing Boards Division, Georgia State Board of Accountancy, 237 Coliseum Drive, Macon, Georgia 31217. Telephone (478) 207-2440 or fax (866) 888-9718.

The Board will consider the proposed rule amendment for adoption at a meeting scheduled to begin at 10:00 a.m. on June 10th, 2009 at the Secretary of State's Professional Licensing Boards Division, 237 Coliseum Drive in Macon, Georgia 31217. According to the Department of Law, State of Georgia, the Georgia State Board of Accountancy has the authority to adopt a proposed rule amendment to Rule 20-12-.16 pursuant to authority contained in O.C.G.A. §§ 43-1-4, 43-1-7, 43-1-19, 43-3-2, 43-3-5, 43-3-21, 43-3-23, 43-3-29, 43-3-29.1, and 43-3-35.

At its meeting on February 25th, 2009 the Georgia State Board of Accountancy voted that the formulation and adoption of this rule does not impose excessive regulatory cost on any licensee and any cost to comply with the proposed rule cannot be reduced by a less expensive alternative that fully accomplishes the objectives of O.C.G.A. §§ 43-1-4, 43-1-7, 43-1-19, 43-3-2, 43-3-5, 43-3-21, 43-3-23, 43-3-29, 43-3-29.1, and 43-3-35.

Additionally, at the meeting, the Board voted that it was legal and feasible to meet the objectives of O.C.G.A. §§ 43-1-4, 43-1-7, 43-1-19, 43-3-2, 43-3-5, 43-3-21, 43-3-23, 43-3-29, 43-3-29.1, and 43-3-35 to adopt or implement differing actions for businesses as listed in O.C.G.A. § 50-13-4(a)(3)(A), (B), (C) and (D). The formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed in the field of Accountancy.

For further information, contact the Board office at (478) 207-2440.

This notice is given in compliance with O.C.G.A. § 50-13-4.

This 6th day of April, 2009.

Randall D. Vaughn
Division Director
Professional Licensing Boards Division

Posted: April 6, 2009

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY
RULE 20-7-.01, "Registration."**

PURPOSE: The purpose of this rule is to detail the requirements for registration of firms.

MAIN FEATURES: The main feature of this rule is to outline requirements for registration of firms not previously registered in Georgia with the Board.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE PROPOSED
AMENDMENTS TO THE GEORGIA STATE BOARD OF ACCOUNTANCY
RULE 20-7-.01, "Registration."**

NOTE: Underlined text is proposed to be added; lined through text is proposed to be deleted.

20-7-.01 Registration

~~(1) Individuals, partnerships, associations or corporations composed of certified public accountants engaged in public accounting in this State as of the effective date of this Act on the 1st day of July, 1977, shall make application for registration, as required under Section 43-3-21 of the Act, upon forms for that purpose provided by the Board and obtainable from its Office.~~ A new firm having an office in this state about to engage in the practice of public accounting in this state or a firm not having an office in this state but required to register under 43-3-21(b)(1)(C) shall make application for original registration upon forms for that purpose provided by the Board and obtainable from its Office. Upon such application being found sufficient and in order, the application fee paid, and the applicant found eligible for registration, the applicant;

~~(2) After the effective date of this Act a new individual, partnership, association or corporation composed of certified public accountants, about to engage in the practice of public accounting in this State, shall make application for registration under the appropriate Section upon a form provided by the Board and obtainable from its Office. Upon such application being found sufficient and in order, and the applicant found eligible for registration, the applicant;~~

- (a) Will be forthwith registered under the appropriate Section of the Act;
- (b) Will have its office(s) in this state as designated in the application forthwith registered under Section 43-3-23 of the Act;
- (c) Will be issued a permit to practice public accounting in the State; and
- (d) Will be notified accordingly.

(2) The Board reserves the right to deny a license to any applicant if it determines that the granting of such a license would not be in the public's interest or if it determines that grounds exist for the denial under the laws of the State of Georgia.

(3) (2) Notice shall be given to the Board within thirty days, of the admission to or withdrawal of a partner, stockholder, or member from any registered firm partnership, association or corporation. Notice shall also be given within thirty days of any mere change of name. In these cases the Board may elect to issue a new registration of the firm partnership, association or corporation.

(a) On the other hand, if a partner, shareholder, or member is admitted or a ~~partner~~ withdraws and in connection therewith there is a change of name, then and only then it is to be regarded for the purposes of this Rule as a new firm partnership which must file an application for registration and a permit.

(4) (3) Registration permits will expire on June 30, of each even numbered year beginning on June 30, 1984 and shall become renewable at least sixty (60) days prior to the expiration date. It is the policy of the Board to mail notices of pending expiration dates to licensees at their last known addresses, but failure to receive such a notice does not relieve the licensee of this obligation to register. If the application for renewal is not made and the fee paid before September 30, of the even numbered year, the license shall lapse and shall not be renewed except by application for a new license or for reinstatement.

Authority O.C.G.A. Secs. 43-1-4, 43-1-7, 43-1-19, 43-3-2, 43-3-5, 43-3-21, 43-3-23, 43-3-29, 43-3-29.1, and 43-3-35.